

*Easter*

# **ANNUAL TOWN REPORT**

## **RANGELEY, MAINE**

**For the Municipal Year  
Beginning July 1, 1988  
And Ending June 30, 1989**



*Easter -*

ONE HUNDRED THIRTY THIRD  
ANNUAL REPORT

**RANGELEY  
MAINE**

For the Municipal Year  
Beginning July 1, 1988  
And Ending June 30, 1989

## **TABLE OF CONTENTS**

### **1988 - 6 Months**

Town Manager's Report .....	1
Unpaid Taxes .....	2
Unpaid Liens .....	3
Senator Edgar Erwin's Letter .....	4
Auditor's Report .....	5
Warrant June 12, 1989 .....	24

### **TABLE OF CONTENTS 1988 - 1989**

Municipal Directory .....	36
Appointed Officials .....	37
Town Manager's Report .....	38
Unpaid Tax Liens .....	39
Auditor's Report .....	42
Senator Edgar Erwin's Letter .....	57
Representative Jeffery Millshetter .....	58
Library Report .....	59
Chamber of Commerce Report .....	62
Fire Department Report .....	65
Clerk's Report .....	66
Ambulance Director's Report .....	68
Special Town Meetings .....	70
Notice .....	74

**ONE HUNDRED THIRTY THIRD ANNUAL REPORT  
RANGELEY, MAINE**

For the Municipal Year  
Beginning January 1, 1988  
And Ending June 30, 1988

This Report is for the Six Months from January 1, 1988 through June 30, 1988 and contains the unpaid tax list and Audit for that Period. The Warrant at the end is for Town Meeting June 12, 1989.

The new Transfer Station should be approved and ready for construction bid by July with completion in early fall.

The Parking Lot at Haines Landing should be completed by July 4.

Bald Mountain Road is being surveyed for reconstruction later this summer.

We have received a bid on sidewalk reconstruction on Main Street, Pleasant Street, and School Street. Construction should start as soon as details are finalized.

These are some of the projects that are underway that you should be aware of at this time.

Complete copies of the Auditor's Report are available at the Town or the School Office for public inspection.

**Sherman C. Richardson  
Town Manager**

**TOWN OF RANGELEY**  
**UNPAID TAXES 1987**

<b>NAME</b>	<b>MAP/LOT</b>	<b>AMOUNT</b>
Allen, Stephen & Arlene	46/F	303.10
Allen, Stephen & Arlene	46/Q	1,146.13
Allen, Stephen & Arlene	46/R	916.04
Allen, Stephen & Arlene	30/07A	959.80
ARC Realty Assoc. c/o Stephen Allen	04/32	2,520.61
Aronson, James O.	04/07	465.37
Baysinger, Barbara	08/026	126.64
Burgess, John & Loretta J.	05/04A	367.28
Caferella, Bart	37/2111	1,223.28
Elliott, Shirley	12/09	55.36
Harding, Donald & Catherine	10/54-3	9.12
Kogon, Alexander	37/017	530.25
Kreshpane, David	10/54-5	666.66
McKnight, William	15/01-4	51.04
Palmer, Roger & Priscilla	36/21	592.87
Parker, John L.	05/09-16	37.89
Parquette, William D. Jr.	12/25	155.35
Polland, Clinton & Elisabeth	36/43	417.62
Ross, Thala G. - Heirs of	12/70	259.67
Shorey, William & Jean	35/56	308.11
Tarby, David	06/02-51	184.76
Wiggins, Richard & Mae	42/24	1.58
Wincey, Jeanne	39/07	62.58

## UNPAID TAX/SEWER LIENS AS OF MAY 31, 1989

Allen, Stephen & Arlene	316.98
	1,129.09
	907.44
ARC Realty Assoc.	3,726.08
Burgess, John & Loretta	378.81
Cafarella, Barta	1,203.43
Carroll, Heirs of	409.98
Carter, Jeffrey & Sally	681.79
Chee, Christopher	120.00
Gearhart, Kenneth & Mary	470.80
	398.47
Hinman, Mary	1,361.74
Kogan, Alexander	515.80
Kreshpane, David	667.21
MacPherson, John	142.99
Parquette, William D.	174.66
Polland, Clinton & Elizabeth	437.32
Ross, Thala - Heirs of	275.15
Rowe, William A.	2,732.31
Saramet Realty Trust	657.63
Shorey, William & Jean	321.81
Sikes, Gordon & Linda	1,7787.04
Skelton, Frank	95.00
Thompson, Jenny & Louise	213.49

## 1988 SEWER LIENS 6 MONTH

Burr, Carl & Mitchell	88.34
Cafarella, Bart	189.42
Darby, Margery	277.95
Kogom, Alexander	109.32
Litchfield, Levi	117.22
Polland, Clinton & Elizabeth	117.22
Rowe, William	109.32



State of Maine  
Senate Chamber  
Augusta, Maine 04333

February, 1989

Dear Friends:

Greetings and best wishes for the new year! It is again an honor and privilege to represent you in the Maine Senate. Please know that your support is deeply appreciated, and that I will continue to strive to do the best job I can for you.

There are a number of complex and important issues facing both municipalities and the 114th Legislature. We will be dealing with solid waste disposal, property tax relief, affordable health care and housing, and improvements in environmental protection and education, to name but a few.

As the 114th Legislature grapples with these and other matters, I will seek your assistance. Your advice and input are important to me. I need to hear from you in order to provide you the best representation possible in Augusta.

Please feel free to let me know any time I may be of assistance. I may be contacted at:

Senate of Maine State House Station #3 Augusta, ME 04333 289-1540	or	633 Washington Street Rumford, ME 04276 364-4786
----------------------------------------------------------------------------	----	--------------------------------------------------------

I may also be reached toll free during the legislative session at 1-800-423-6900.

Thank you again for your support, and best wishes always.

Sincerely,

*Edgar E. Erwin*  
Edgar E. Erwin  
State Senator  
District Eight

# Edward J. McInnis

Certified Public Accountant

45-49 MAIN STREET  
WATERVILLE, MAINE 04901

EDWARD J. MCINNIS  
Certified Public Accountant

December 3, 1988

TELEPHONE  
207-672-8478

Town Council  
Town of Rangeley  
Rangeley, Maine 04970

I have examined the combined financial statements of the Town of Rangeley, Maine, and the combined and individual fund financial statements of the Town for the six months ended June 30, 1988, as listed in the foregoing Table of Contents. My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

In my opinion, the financial statements listed in the aforementioned Table of Contents present fairly the financial position of such funds and account groups of the Town of Rangeley, Maine at June 30, 1988, and the results of its operations of such funds for the six months then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in my opinion, the combined and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Rangeley, Maine at June 30, 1988, and the results of operations of such funds for the six months then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules and related information presented on the following pages are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



TOWN OF RANGELEY, MAINE  
Combined Balance Sheet  
All Fund Types and Account Groups  
June 30, 1988

	<u>Governmental Fund Types</u>		<u>Proprietary Fund Type</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise Fund</u>
<u>ASSETS</u>			
<u>Assets:</u>			
Cash on Hand and in Bank	\$165,144.67	\$7,126.49	\$ 1,535.39
Inventory	---	---	3,106.47
Investments	---	---	---
Sewer Liens	---	---	1,897.87
Sewer Receivable	---	---	7,174.05
Taxes Receivable	309,171.05	---	---
Tax Liens	11,248.75	---	---
Tax Acquired Property	1,636.44	---	---
Due From Other Funds	---	309.43	---
Accounts Receivable	2,375.11	---	844.66
Amount to be Provided for Retirement of General Long-Term Debt	---	---	---
Sewer Treatment Plant - Net of Depreciation of \$135,754.83 and \$120,854.57	---	---	1,748,423.90
Land, Buildings, Equipment and Vehicles	---	---	---
<b>Total Assets</b>	<b>\$489,576.02</b>	<b>\$7,435.92</b>	<b>\$1,762,982.34</b>
<u>Liabilities and Fund Equity</u>			
<u>Liabilities:</u>			
Account Payable	\$ 17,567.52	\$ .--	\$ 14,293.74
Accrued Wages	86,394.63	---	---
Accrued Compensated Absences	26,007.77	---	---
Deferred Revenue	26,785.76	---	---
Due to Other Funds	309.43	---	---
Notes Payable	---	---	13,800.00
Bonds Payable	---	---	235,417.64
Deferred Property Taxes	141,066.60	---	---
Payroll Taxes Payable	3,220.44	---	---
<b>Total Liabilities</b>	<b>301,352.15</b>	<b>---</b>	<b>263,511.38</b>
<u>Fund Equity:</u>			
Reserve for Special Projects	60,685.20	---	---
Grants in Aid of Construction	.--	---	2,482,372.99
Investment in Fixed Assets	.--	---	---
Retained Earnings	.--	---	(987,343.93)
Fund Balances:			
Reserved for Endowments	.--	---	---
Unreserved:			
Designated for Subsequent Years' Expenditures	31,023.93	7,126.49	.--
Undesignated	46,514.74	309.43	4,441.90
<b>Total Fund Equity</b>	<b>188,223.87</b>	<b>\$7,435.92</b>	<b>\$1,499,470.96</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$489,576.02</b>	<b>\$7,435.92</b>	<b>\$1,762,982.34</b>

Edward J. McInnis  
Certified Public Accountant

## Exhibit A

<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>June 30, 1988</u>	<u>December 31, 1987</u>
<u>Trust Funds</u>				
\$152,352.49	\$ .--	\$ .--	\$ 326,159.04	\$ 203,516.99
4,660.75	---	---	3,106.47	---
---	---	---	4,660.75	6,660.75
---	---	---	1,897.87	1,302.70
---	---	---	7,174.05	9,236.22
---	---	---	309,171.05	64,061.54
---	---	---	11,248.75	11,950.04
---	---	---	1,636.44	2,076.69
---	---	---	309.43	10,848.35
---	---	---	3,219.77	3,317.03
---	---	946,573.60	946,573.60	964,436.10
---	---	---	1,748,423.90	1,695,546.90
---	<u>3,775,739.00</u>	<u>---</u>	<u>3,775,739.00</u>	<u>3,770,239.00</u>
<u>\$157,013.24</u>	<u>\$3,775,739.00</u>	<u>\$946,573.60</u>	<u>\$7,139,320.12</u>	<u>\$6,743,192.31</u>
 \$ .--	 \$ .--	 \$ .--	 \$ 31,861.26	 \$ 8,645.60
---	---	---	86,394.63	---
---	---	---	26,007.77	---
---	---	---	26,785.76	10,392.87
---	---	---	309.43	10,848.35
---	---	46,573.60	60,373.60	106,436.10
---	---	900,000.00	1,135,417.64	1,176,000.00
---	---	---	141,066.60	58,862.94
---	---	---	3,220.44	1,951.45
---	---	946,573.60	1,511,437.13	1,373,137.31
 ---	 ---	 ---	 60,685.20	 67,510.78
---	<u>3,775,739.00</u>	<u>---</u>	<u>2,482,372.99</u>	<u>2,368,133.35</u>
---	---	---	3,775,739.00	3,770,239.00
123,476.86	---	---	(987,343.93)	(957,232.05)
 33,536.38	 ---	 ---	 88,150.42	 (76,999.56)
<u>157,013.24</u>	<u>3,775,739.00</u>	<u>---</u>	<u>84,802.45</u>	<u>75,111.47</u>
<u>\$157,013.24</u>	<u>\$3,775,739.00</u>	<u>\$946,573.60</u>	<u>\$5,627,882.99</u>	<u>\$5,370,055.00</u>
<u>\$157,013.24</u>	<u>\$3,775,739.00</u>	<u>\$946,573.60</u>	<u>\$7,139,320.12</u>	<u>\$6,743,192.31</u>

Edward J. McOnnells  
Certified Public Accountant

TOWN OF RANGELEY, MAINE  
Summary of Significant Accounting Policies and  
Notes to the Financial Statements  
For the Six Months Ended June 30, 1988

1. Summary of Significant Accounting Policies

The Town of Rangeley, Maine operates under a Selectmen form of government and provides the following services as authorized by its charter; public safety, public works, culture, recreation, education, and community development.

The accounting policies of the Town of Rangeley, Maine conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

(A) REPORTING ENTITY

The Town's financial statements include the operations of all organizations for which the Selectmen exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

(B) BASIS OF PRESENTATION - FUND ACCOUNTING

The operations of the Town are recorded in the following fund types and account group:

GOVERNMENTAL FUND TYPES

Governmental Funds are used to account for the Town's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is upon determination of changes in financial position. The following are the Town's governmental fund types:

General Fund - The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to specified purposes.

PROPRIETARY FUND TYPES

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance. Following are the Town's proprietary fund types:

Enterprise Fund - Enterprise funds are used to account for operations (a) that are financed primarily through user charges, or (b) where the governing body has decided that determination of net income is appropriate.

Edward J. McInnis.  
(Certified Public Accountant)

#### FIDUCIARY FUND TYPES

Trust and Agency Funds - Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent. Trust funds include expendable trust funds, nonexpendable trust funds, and pension trust funds. Nonexpendable trust funds and pension trust funds are reported as proprietary funds. Expendable trust funds are reported as governmental funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

#### ACCOUNT GROUPS

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the Town, other than those accounted for in the proprietary funds and trust funds.

General Long-Term Debt Account Group - This account group is used to account for all long-term obligations of the Town except those accounted for in the proprietary funds, and trust funds.

#### (C) BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred as deferred revenues. Expenditures are recorded when the liability is incurred except for interest on general long-term obligations, which is recorded when due.

In applying the susceptible to accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Property taxes are recognized as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year-end. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned.

#### (D) INVESTMENTS

Investments are stated at cost or amortized cost, which approximates market.

Edward J. McGinnis  
Certified Public Accountant

(E) GENERAL FIXED ASSETS

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded at their estimated fair market value at the time received.

Certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized. Such assets normally are immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. Depreciation is not provided on general fixed assets.

(F) VACATION AND SICK LEAVE

Sick leave shall accrue at the rate of (1) work week for each full year of service, cumulative to a maximum of (20) working days.

Vacation weeks shall correspond with calendar weeks, unless otherwise approved by the Town Manager.

All vacation requests must be approved by the Town Manager.

(G) TOTAL COLUMNS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

2. Budgetary Procedures and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements.

At least 30 days prior to June 30, the Town Manager submits to the Board of Selectmen a proposed operating budget for the General and Special Revenue Funds for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain citizen comments on the proposed budget. The budget is legally adopted through passage of an appropriation ordinance at Town meeting.

Edward J. McDonnis  
Certified Public Accountant

### 3. Cash and Investments

Following are the components of the Town cash and investments at June 30, 1988

	<u>Unrestricted</u>
Cash	<u>\$326,159.04</u>

Cash - The Town's bank deposits at year-end were entirely covered by federal depository insurance.

### 4. Property Taxes

The Town's property tax was levied on May 25, 1988, on the assessed valuation of property location in the Town as of April 1, 1988. Assessed values are established annually by the Town at an estimated 100% of current market value. Real estate property in the Town for the 1988 levy was assessed at \$61,695,150.00 and personal property taxes at \$688,475.00. These represent 100% of estimated current value. The Town's operating tax rate is currently .1525 mills. Taxes are due June 27, 1988 and are delinquent after that date. Revenues from property taxes, however, are recognized when they become both measurable and available. Accordingly, those receivables collected during the sixty day period immediately following June 30, 1988, are recognized as revenues for the year. Receivables estimated to be collectible subsequent to the sixty day period, are reflected as deferred revenues.

### 5. Fixed Assets

A summary of changes in general fixed assets follows:

	Balance December 31, 1987	Additions	Balance June 30, 1988
Land	\$ 174,280.00	\$ .--	\$ 174,280.00
Buildings	2,862,500.00	.--	2,862,500.00
Equipment	256,500.00	5,500.00	262,000.00
Vehicles	476,959.00	.--	476,959.00
<b>Totals</b>	<b>\$3,770,239.00</b>	<b>\$5,500.00</b>	<b>\$3,775,739.00</b>

### 6. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 1988:

<u>General Long-Term Debt Account Group</u>	<u>Balance 12-31-87</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6-30-88</u>
General Obligations - Notes	\$ 64,436.10	\$ .--	\$17,862.50	\$ 46,573.60
General Obligations - Bonds	900,000.00	.--	.--	900,000.00
<b>Totals</b>	<b>\$964,436.10</b>	<b>\$ .--</b>	<b>\$17,862.50</b>	<b>\$946,573.60</b>

Edward J. McInnis  
Certified Public Accountant

	<u>Balance</u> <u>12-31-87</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6-30-88</u>
<u>Enterprise Fund</u>				
General Obligation Bonds	\$276,000.00	\$ .--	\$40,582.36	\$235,417.64
General Obligation Notes	---	13,800.00	--	13,800.00
<b>Totals</b>	<b>\$276,000.00</b>	<b>\$13,800.00</b>	<b>\$40,582.36</b>	<b>\$249,217.64</b>

Bonds payable at June 30, 1988, are comprised of the following individual issues:

General Obligation Bonds

\$1,845,000.00 - 1977 - New High School Municipal Bond with Maine Municipal Bond Bank, due in annual principal installments and semiannual interest installments through November of 1997. Interest began at 6% in 1977 and goes to 5.7% by 1997. \$900,000.00

\$43,000.00 - 1986 - Transfer Station with Maine National Bank, due in annual installments for principal and interest through 1990. Interest is stated at 5.95% 21,500.00

\$18,708.00 - 1983 - Recreation	1988	8.15%	3,741.60
---------------------------------	------	-------	----------

\$21,276.00 - 1985 - New Truck	1988	7.29%	7,092.00
--------------------------------	------	-------	----------

\$14,240.00 - 1987 - Comprehensive Plan	1989	5.75%	14,240.00
-----------------------------------------	------	-------	-----------

<b>Total</b>			<b>\$946,573.60</b>
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Enterprise

\$235,417.64 - 1988 - Sewer Bond with Maine Municipal Bond Bank due in annual principal installments and semi-annual interest installments through November of 1999. Interest started at 5% and escalates to 6.85% by 1999. \$235,417.64

\$13,800.00 - 1988 General Obligation Note with Maine Municipal Bank	13,800.00
----------------------------------------------------------------------	-----------

<b>Total</b>	<b>\$249,217.64</b>
--------------	---------------------

Edward J. McInnis  
Certified Public Accountant

The annual requirements to amortize long-term debt as of June 30, 1988 including interest payments are as follows:

	<u>Sewer</u>	<u>School</u>	<u>Town</u>
1988	\$11,839.77	\$139,750.00	\$20,289.90
1989	25,677.35	135,000.00	15,237.93
1990	36,632.92	130,250.00	---
1991	35,676.64	125,500.00	---
1992	35,680.43	120,750.00	---
1993	34,689.23	116,000.00	---
1994	33,700.93	111,250.00	---
1995	32,709.25	106,500.00	---
1996	24,770.82	101,750.00	---
1997	27,898.42	42,000.00	---
1998	15,142.75	---	---
1999	14,812.33	---	---

#### 7. Interfund Balances

Individual fund interfund receivables and payable balances at June 30, 1988 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ .--	\$ 309.43
Special Revenue Fund Federal Revenue Sharing	<u>309.43</u>	<u>.--</u>
<b>Totals</b>	<b>\$ 309.43</b>	<b>\$ 309.43</b>

#### 8. Contingent Liabilities

There is no litigation pending against the Town as of the date of this audit, except. Irene Bowie, et als us. Town of Rangeley, Franklin County Superior Court, CV-87-59. This case involves Plaintiff's alleged fall on a Town sidewalk out of repair. Plaintiff and her husband jointly seek \$175,000. The Town is covered by liability insurance and the case is being handled by the carrier's attorney. The insurance policy limits are adequate and it is believed that the case will settle for a modest sum.

*Edward J. Mcennis  
Certified Public Accountant*

9. Statutory Debt Limit

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At June 30, 1988, the Town was in compliance with these provisions.

10. Adjustments to Fund Balance - General Fund

The following are adjustments to the general fund equity account made during the year:

Decrease:	
Deferred Property Taxes	\$82,203.66
Miscellaneous	3,819.26
Education - Adjustment	<u>54,383.29</u>
Net Adjustments - Exhibit B and C	<u><u>\$(140,406.21)</u></u>

*Edward J. McInnis  
Certified Public Accountant*

**TOWN OF RANGELEY, MAINE**  
**Schedule of Departmental Operations**  
For the Six Months Ended June 30, 1988

	<u>Balance 1-1-88</u>	<u>Appropriations</u>	<u>Other Credits</u>
ADMINISTRATION	\$ 20,042.00	\$ 67,735.00	\$ 22,679.34
PROTECTION	21,696.90.	128,442.82	45,738.47
HEALTH AND SANITATION	20,398.69	215,379.00	171,482.51
HIGHWAYS, ROADS AND SIDEWALKS	(30,286.54)	82,575.00	29,400.34
WELFARE	.--	600.00	14.00
EDUCATION	(112,548.32)	336,106.00	276,112.25
RECREATION	1,439.21	22,935.00	44,892.85
DEBT SERVICE	.--	33,190.00	2,346.05
SPECIAL ASSESSMENT	.--	78,937.46	.--
UNCLASSIFIED	<u>2,258.50</u>	<u>11,050.00</u>	<u>82,785.07</u>
<b>TOTALS</b>	<b><u>\$ (76,999.56)</u></b>	<b><u>\$976,950.28</u></b>	<b><u>\$675,450.88</u></b>

*Edward J. McInnis  
Certified Public Accountant*

"Give me the love of friends,  
And I shall not complain the cloudy sky,  
Or little dreams that fade and die.

Give me the clasp of one firm hand,  
The lips that say, "I understand",  
And I shall walk on Holy Land.

For fame and fortune, burdens bring,  
And winter takes the rose of Spring;  
But friendship is a Godlike thing".



## Schedule 3

<u>Total Available</u>	<u>Expenditures</u>	<u>Other Debits</u>	<u>Total Expenditures</u>	<u>Balances</u>	
				<u>Lapsed</u>	<u>Carried</u>
\$ 110,456.34	\$ 83,590.86	\$ 701.53	\$ 84,292.39	\$ 7,404.60	\$18,759.35
195,878.19	151,129.02	2,618.27	153,747.29	10,453.74	31,677.16
407,260.20	298,853.96	63,744.30	362,598.26	(5,009.58)	49,671.52
81,688.80	68,396.90	8,390.11	76,787.01	(15,026.36)	19,928.15
614.00	115.77	10.00	125.77	488.23	.--
499,669.93	473,980.63	115,085.06	589,065.69	.--.	(89,395.76)
69,267.06	55,531.28	662.37	56,193.65	4,087.89	8,985.52
35,536.05	20,213.97	.--	20,213.97	15,322.08	.--
78,937.46	.--	.--	.--	40,510.26	38,427.20
96,093.57	89,658.48	2,403.42	92,061.90	1,060.88	2,970.79
<u>\$1,575,401.60</u>	<u>\$1,241,470.87</u>	<u>\$193,615.06</u>	<u>\$1,435,085.93</u>	<u>\$59,291.74</u>	<u>\$81,023.93</u>

Edward J. McInnis  
Certified Public Accountant

# Edward J. McInnis

Certified Public Accountant

45-49 MAIN STREET  
WATERVILLE, MAINE 04901

EDWARD J. MCINNIS  
Certified Public Accountant

July 28, 1988

TELEPHONE  
207-872-8878

Board of Directors  
Board of Education  
Rangeley School Department  
Rangeley, Maine 04970

I have examined the financial statements, and other related documents of the Rangeley School Department Board of Education including all State administered, Federally funded projects and have prepared financial statements for the year ended June 30, 1988. My examination was made in accordance with generally accepted auditing standards and all applicable Federal and State guidelines for audits of State administered, Federally funded projects, and included such tests of the accounting records and such other auditing procedures as we considered necessary under the circumstances.

The Rangeley School Department has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets required by generally accepted accounting principles is not included in the financial report.

In my opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements listed in the Table of Contents presents fairly the financial position of such funds, and all State administered, Federally funded projects at June 30, 1988, and the results of operations for the year ended, in conformity with generally accepted accounting principles and the applicable financial and non-program compliance requirements for the State administered, Federal funded programs.

The current years supplementary data, included in the following schedules, have been subjected to the same auditing procedures and, in my opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.



TOWN OF RANGELEY SCHOOL DEPARTMENT  
Combined Balance Sheet  
June 30, 1988

	<u>Governmental</u>
<u>Assets</u>	<u>General</u>
Cash in Bank	\$ .--
Accounts Receivable	--
Inventories	--
Due from Town of Rangeley	<u>15,888.74</u>
<b>Total Assets</b>	<b><u>\$ 15,888.74</u></b>
 <u>Liabilities and Fund Equity</u>	
<u>Liabilities</u>	
Due to Town of Rangeley	\$ .--
Accrued Wages	86,394.63
Accrued Compensated Absences	26,007.77
Accounts Payable	2,179.22
<b>Total Liabilities</b>	<b><u>114,581.62</u></b>
<u>Fund Equity</u>	
Designated for Subsequent Years' Expenditures	--
Undesignated	<u>(98,692.88)</u>
<b>Total Fund Equity</b>	<b><u>(98,692.88)</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 15,888.74</u></b>

Edward J. McDonald  
Certified Public Accountant

## Exhibit A

<u>Fund Types</u>	<u>Proprietary Fund Type</u>	<u>Total "Memorandum Only"</u>	
	<u>Enterprise Fund</u>	<u>1988</u>	<u>1987</u>
\$ 7,126.49	\$ 1,535.39	\$ 8,661.88	\$ 7,623.11
--	844.66	844.66	7,745.71
--	3,106.47	3,106.47	4,652.99
<u>9,493.01</u>	<u>25,381.75</u>	<u>37,994.76</u>	<u>8,337.79</u>
<u>\$16,619.50</u>	<u>\$5,486.52</u>	<u>\$ 37,994.76</u>	<u>\$ 28,359.60</u>
\$ --	\$ --	\$ --	\$ 23,638.22
--	--	86,394.63	75,438.87
--	--	26,007.77	31,259.49
195.89	1,004.62	3,419.73	496.07
<u>195.89</u>	<u>1,044.62</u>	<u>115,822.13</u>	<u>130,832.65</u>
16,423.61	--	16,423.61	15,485.74
--	4,441.90	(94,250.98)	(117,958.79)
<u>16,423.61</u>	<u>4,441.90</u>	<u>(77,827.37)</u>	<u>(102,473.05)</u>
<u>\$16,619.50</u>	<u>\$5,486.52</u>	<u>\$ 37,994.76</u>	<u>\$ 28,359.60</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McDonnis  
Certified Public Accountant

#### (C) BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred except for interest on general long-term obligations, which is recorded when due.

In applying the susceptible to accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the School; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

#### (D) FIXED ASSETS

The School Department does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets required by generally accepted accounting principles is not included in the financial report. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

#### (E) VACATION AND SICK LEAVE

Sick Leave - Beginning with the second year of employment, teachers shall be entitled to twelve (12) sick days each year, credited on the first day of work.

Temporary Non-Accumulative Leave - All teachers shall be entitled to three (3) days of personal leave during the school year.

One half (1/2) the number of personal leave days unused by a teacher during any contract year shall be credited, at the end of that year, to the accumulated sick leave account of the teacher.

#### (F) TOTAL COLUMNS

Total columns on the combined statements are captioned "memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to consolidation since interfund eliminations have not been made.

### 2. Budgetary Procedures and Budgetary Accounting

The School Department follows these procedures in establishing the budgetary data selected in the financial statements.

Hearings are conducted to obtain comments on the proposed budget. The budget is legally adopted through passage of an appropriation ordinance at Town meeting.

Edward J. McInnis  
Certified Public Accountant

2. Budgetary Procedures and Budgetary Accounting (Continued)

Budgets are established to control expenditures during the year.

Teachers' salaries are expensed when paid. Teacher employment contracts run from September 1, to August 31 and payments are made throughout that period. Payments made in July and August 1980 for the 1987-1988 school year are included in the 1988-1989 budget which is partially offset by state educational subsidy payments. Generally accepted accounting principles require this accrual to be recorded as an expense and current liability of the general fund.

3. Cash and Investments

Following are the components of the School cash and investments at June 30, 1988:

	<u>Unrestricted</u>
Cash	<u>\$8,661.88</u>

Cash - The Department's bank deposits at year-end were entirely covered by federal depository insurance.

4. Contingent Liabilities

There is no litigation pending against the School Department as of the date of this audit.

5. Adjustments to Fund Balance - General Fund

The following are adjustments to the general fund equity account made during the year:

Decrease:	
Accrued Wages	\$5,704.04
Accounts Receivable	<u>5,130.23</u>
Net Adjustment - Exhibit B and C	<u><u>\$(10,834.27)</u></u>

Edward J. McDonnis  
Certified Public Accountant

# Edward J. McInnis

Certified Public Accountant

45-49 MAIN STREET  
WATERVILLE, MAINE 04901

EDWARD J. McINNIS  
Certified Public Accountant

July 28, 1988

TELEPHONE  
207-873-8478

Board of Directors  
Board of Education  
Rangeley School Department  
Rangeley, Maine 04970

I have examined the General Purpose Financial Statement of the Rangeley School Department for the year ended June 30, 1988; and have issued my report thereon dated July 28, 1988

The General Purpose Statements referred to above, including the following:

1. That the audit has been conducted in accordance with applicable State and Federal law relating to financial and compliance audits.
2. It has been determined that budgetary controls are in place.
3. It has been determined that the annual financial report submitted to the Department of Educational and Cultural Services is correct.
4. It has been determined that the Rangeley School Department has complied with applicable provisions of the Maine School Finance Act.



## Schedule 1

**TOWN OF RANGELEY SCHOOL DEPARTMENT**  
**Schedule of Departmental Operations**  
For the Year Ended June 30, 1988

	<u>Estimated</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Instruction	\$450,167.11	\$448,974.40	\$ 1,192.91
Guidance	23,001.55	24,203.00	(1,201.45)
Health	2,652.00	3,466.56	(814.56)
Library	12,587.00	8,659.58	3,927.42
Office of the Superintendent	32,233.48	35,918.06	(3,684.58)
School Committee	5,350.00	4,730.21	619.79
School Administration	54,957.00	52,324.53	2,632.47
Operation of Plant	93,389.50	84,247.80	9,141.70
Special Education	56,538.76	59,238.09	(2,699.33)
Other Instructional Programs	24,324.00	22,976.23	1,347.77
Student Transportation	28,999.00	25,183.11	3,815.89
Debt Service	<u>140,355.00</u>	<u>140,355.00</u>	--
<b>Total</b>	<b>\$924,554.60</b>	<b>\$910,276.57</b>	<b>\$14,278.03</b>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McDonnis  
 Certified Public Accountant

## TOWN OF RANGELEY WARRANT

TO: Steve Lowell, Police Officer in the Town of Rangeley, in the County of Franklin:

### GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town affairs to meet at the Rangeley Lakes Regional School in said Town on Monday the 12th of June 1989, at 10:30 in the morning, then and there to elect a moderator for said meeting, after which time said meeting will recess until 7:30 p.m. to act on the remaining articles. During the recess the polls will be open for balloting of Town officials by qualified votes at the Town Office Building for 11:00 a.m. to 5:30 p.m.

### ARTICLE 1

To choose a moderator to preside at said meeting.

### RECESS

Polls open 11:00 a.m. to 5:30 p.m. at the Town Office Building.

### ARTICLE 2

To choose all necessary Town officers, committee, and commissioners for the ensuing year not elected by secret ballot or appointed by the selectmen.

### ARTICLE 3

To see if the Town will vote to fix a date when taxes shall be due and payable and to fix a rate of interest to be charged and a date when interest will begin.

**Selectmen recommend:** That taxes for the year 1989-1990 shall be due and payable as follows:  $\frac{1}{2}$  on August 1, 1989 and  $\frac{1}{2}$  on February 1, 1990 and interest of 12% annually be charged 30 days after the due date on all unpaid taxes.

### ARTICLE 4

To see if the Town will vote to give a discount on 1989-1990 real estate and personal property taxes of 2% if paid within 30 days from billing dates.

### ARTICLE 5

To see what sum the Town will raise and appropriate for discount on real estate and personal taxes for the 1989-1990 fiscal year.

**Selectmen and Budget Committee recommend:** \$20,000.00.

## **ARTICLE 6**

To see if the Town will vote to fix a rate of interest to be charged on unpaid sewer bills.

**Selectmen recommends:** 12%.

## **ARTICLE 7**

To see if the Town will vote to authorize the selectmen in behalf of the Town to sell to owner of record, or otherwise by public bid, and dispose of any real estate acquired by the Town for non-payment of taxes, thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property.

## **ARTICLE 8**

To see if the Town will vote to authorize the selectmen to sell by sealed bid any personal property or equipment owned by the Town and appropriate the proceeds to the respective department's capital equipment reserve account.

## **ARTICLE 9**

To see if the Town will vote to have the terms of the budget ordinance, as set forth in the 18 Jan. '89 document of that name, apply to the school budget for future years commencing 1 July 1990. This auction shall not repeal the 13 February 1989 vote of the Town with respect to this ordinance.

## **ARTICLE 10**

To see what sum the Town will raise and appropriate for general government for the 1989-1990 fiscal year.

**Selectmen and Budget Committee recommend:**

<b>Raised 1988-1989</b>		<b>Total Approp.</b>	<b>Estimated Revenues</b>	<b>To Be Raised</b>
\$79,500	Gen. Admin.	100,585	10,000	90,585
1,000	Elections	1,200		1,200
8,800	Town Office	11,864		11,864
10,000	Legal	10,000		10,000
64,445	Insurance	113,450	46,447	67,003
10,000	Computer	2,200		2,200
3,200	Legislation	6,745		6,745
176,945	Totals	246,044	56,447	189,597

## **ARTICLE 11**

To see what the Town will raise and appropriate for planning and development for the 1989-90 fiscal year.

**Selectmen and Budget Committee recommend:**

<b>Raised 1988-1989</b>		<b>Total Approp.</b>	<b>Estimated Revenues</b>	<b>To Be Raised</b>
1,000	Planning Board	3,000	3,000	0
(2,950)	Code Enforcement	16,000	20,000	(4,000)
	Board of Appeals	484		484
1,449	AVCOG	1,716		1,716
13,292	Airport	40,566	25,700	14,866
150	Maine Publicity			
	Bur.	150		150
12,941	Totals	61,916	48,700	13,216

## **ARTICLE 12**

To see what sum the Town will vote to raise and appropriate for the promoting of the natural resources, advantages, and attractions of the Rangeley Region, said sum to be expended by the Rangeley Chamber of Commerce.

**Raised  
1988-1989**

\$9,300.00 Requested by Rangeley Lakes Chamber of Commerce: \$14,300

**Recommended by Selectmen and Budget Committee:** \$9,300.

## **ARTICLE 13**

To see what sum the Town will vote to raise and appropriate for advertising the natural resources, advantages, and attractions of the Rangeley Region as a resort area, as per Chapter 91, Section 108 R.S. 1954 amended.

Said sum to be expended by the Rangeley Chamber of Commerce.

**Raised  
1988-1989**

\$10,000.00 Requested: \$10,000

**Recommended by Selectmen and Budget Committee:** \$10,000.00

## ARTICLE 14

To see what sum the Town will raise and appropriate for finance for the 1989-1990 fiscal year.

**Selectmen and Budget Committee recommend:**

Raised 1988-1989		Total Approp.	Estimated Revenues	To Be Raised
29,300	Assessors	21,800		21,800
72,160	Debt Reduction	36,670		36,670
18,410	Interest	5,000	20,000	(15,000)
119,870	Totals	63,470	20,000	43,470

## ARTICLE 15

To see what sum the Town will vote to raise and appropriate for public safety for the 1989-1990 fiscal year.

**Selectmen recommend:**

Raised 1988-1989		Total Approp.	Estimated Revenues	To Be Raised
62,607	Police Dept.	70,632	1,000	69,632
8,238	Fire Dept. #1	13,637	6,200	7,437
8,420	Fire Dept. #2	9,375	3,800	5,575
23,500	Hydrant Rental	23,500		23,500
16,000	Street Lights	17,600		17,600
15,818	Ambulance	57,040	40,000	17,040
0	Winter Patrol	5,000		5,000
134,583	Totals	196,784	51,000	145,784

**Budget Committee recommends:**

134,583	Totals	183,794	51,000	132,794
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## ARTICLE 16

To see what sum the Town will vote to raise and appropriate for public health and sanitation for the 1989-1990 fiscal year.

Selectmen and Budget Committee recommend:

Raised 1988-1989	Total Approp.	Estimated Revenues	To Be Raised
1,627	* Health Officer	100	100
	* Andros Home Health	922	922
	* Sandy River Rehab	400	400
	* Red Cross	307	307
81,000	Sewers	175,000	89,500
78,000	Solid Waste	135,484	46,064
0	Sludge Operations	1,600	1,600
160,627	Totals	313,813	137,164
	* Included in \$1,627.00		

## ARTICLE 17

To see what sum the Town will vote to raise and appropriate for Highways for the 1989-1990 fiscal year.

Selectmen and Budget Committee recommend:

Raised 1988-1989	Total Approp.	Estimated Revenues	To Be Raised
102,356	* Summer Roads	68,858	11,000
	* Winter Roads	85,492	14,000
	* Garage	77,197	77,197
	Public Parking		
	Haines Landing	650	650
	Totals	232,197	102,197
	* Included in 102,356.		

## ARTICLE 18

To see what sum the Town will raise and appropriate to upgrade the Town's secondary roads and rebuild and construct sidewalks for the 1989-1990 fiscal year.

Selectmen and Budget Committee recommend: \$120,000.00

## ARTICLE 19

To see what sum the Town will vote to raise and appropriate for human services for the 1989-1990 fiscal year.

Selectmen and Budget Committee recommend:

Raised 1988-1989		Total Approp.	Estimated Revenues	To Be Raised
1,200	Welfare	2,500		2,500
	* Channel 10	150		150
	* Abused Women	250		250
	Children's Task Force	250		250
	* Rangeley Elderly			
	Meals	4,000		4,000
4,049	Totals	7,150		7,150
	* Included in amount	\$2,849.00		

## ARTICLE 20

To see what sum the Town will vote to raise and appropriate for recreation for the 1989-1990 fiscal year.

Selectmen recommend:

Raised 1988-1989		Total Approp.	Estimated Revenues	To Be Raised
1,300	Oquossoc Park	1,000		1,000
9,150	Rangeley Park	15,222	7,200	8,022
8,000	Library	10,000		10,000
	Library Capital	5,000		5,000
2,390	Fireworks	3,290	900	2,390
3,200	Snowmobile Trail Groom	4,000		4,000
600	Fish & Wildlife	600		600
1,000	Christmas Trees	1,000		1,000
	Snowmobile Comm.	2,000		2,000
25,640	Totals	42,112	8,100	34,012
<b>Budget Committee Recommendations:</b>		40,112	8,100	32,012

## **ARTICLE 21**

To see what sum the Town will vote to raise or appropriate for unclassified accounts for the 1989-1990 Fiscal year.

**Selectmen and Budget Committee recommend:**

<b>Raised 1988-1989</b>		<b>Total Approp.</b>	<b>Estimated Revenues</b>	<b>To Be Raised</b>
40	Town owned Dams	40		40
300	Memorial Day			
	Cemeteries	12,000	12,000	0
20,000	Social Security	34,000	12,000	22,000
20,340	Totals	46,640	24,000	22,640

## **ARTICLE 22**

To see what sum the Town will authorize the School Committee to expend for the fiscal year beginning June 1, 1989 and ending June 10, 1990 from the foundation allocation, debt service, unexpended balance, tuition receipts, local appropriations, state subsidies and other receipts for support of schools.

**School Committee recommends:** \$1,198,260.58

**Budget Committee recommends:** \$1,148,260.58

## **ARTICLE 23**

To see what sum the Town will appropriate from the foundation allocation for school purposes (recommend \$693,312.29) and to see what sum the Town will raise as the local share of the foundation allocation.

**School Committee Recommends:** \$670,528.65

## **ARTICLE 24**

To see what sum the Town will appropriate from the debt service allocation (\$131,355.00) and to see what sum the Town will raise as the local share of debt service.

**School Committee recommends:** \$47,300

## **ARTICLE 25**

To see what sum the Town will raise and appropriate in additional local funds under provision of 20-A M.R.S.A. Chapter 606 15614.

**School Committee recommends:** \$154,865.40

**Budget Committee recommends:** \$104,865.40

## **ARTICLE 26**

To see what sum the Town will raise and appropriate for adult and community education/adult basic education for the period July 1, 1989 to June 30, 1990.

**School Committee and Budget Committee recommend:**

<b>Appropriation</b>	<b>Revenues</b>	<b>To Be Raised</b>
18,900	12,820	6,080

## **ARTICLE 27**

To see if the Town will vote to carry the following account balances.

Highway and Sidewalk Construction	117,847
Impact Fee Study	3,000
Emergency Services Building	9,120
Transfer Station Closing	77,096
Total:	207,063

## **ARTICLE 28**

To see if the Town will vote to appropriate the Highway Block Grant money for highways for the 1989-1990 fiscal year.

**Estimated amount:** \$28,411

## **ARTICLE 29**

To see if the Town will vote to purchase a 1979 Mack Fire Truck Pumper for a price not to exceed \$66,500.00 and to raise and appropriate the money in the following formula:

**Selectmen recommend:**

<b>Source</b>	<b>Appropriation</b>	<b>to Be Raised</b>
Plantations	16,500	
Fire Reserve Savings	8,054	
Operating Budget	6,946	
Capital Reserve Account	25,000	
To Be Raised	10,000	10,000
Totals	66,500	10,000

## **ARTICLE 30**

To see if the Town will vote to authorize the Selectmen to borrow an amount not to exceed \$333,000.00 to build an emergency services building.

## **ARTICLE 31**

To see if the Town will vote to raise and appropriate the following amounts for capital improvement accounts.

**Selectmen and Budget Committee recommend:**

Fire Equipment	\$ 5,000
Ambulance Equipment	7,000
Highway Equipment	20,000
Police Equipment	5,000
Total	37,000

## **ARTICLE 32**

To see if the Town will vote to appropriate the state revenue sharing funds to reduce the assessment for the 1989-1990 fiscal year.

**Selectmen and Budget Committee recommend:** \$50,000.00

## **ARTICLE 33**

To see what sum the Town will appropriate from excise tax receipts to reduce the assessment for the 1989-1990 fiscal year.

**Selectmen and Budget Committee recommend:** \$120,000.00

## **ARTICLE 34**

To see if the Town will vote to authorize the Selectmen to enter into an agreement with the bank to accept Visa and Mastercharge payments for ambulance payments. Cost would be \$45.00 fee to join and 4% service charge.

**Recommended by Ambulance Director**

## **ARTICLE 35**

To see if the Town will vote to enact an ordinance entitled "Pesticide Ordinance" as set forth in the document of that name.

**Recommended by Ordinance Committee.**

## **ARTICLE 36**

To see if the Town will vote to enact an ordinance entitled "Building Code Ordinance" as set forth in the document of that name.

**Recommended by Ordinance Committee.**

## **ARTICLE 37**

To see if the Town will vote to authorize the Selectmen to appoint the Town Clerk in the ensuing years beginning in 1990-1991 fiscal year.

**Recommended by Selectmen.**

## **ARTICLE 38**

To see if the Town will appropriate \$23,000 from 88-89 surplus to fund the amounts authorized at the February 13, 1989 Special Town Meeting.

**Recommended by Selectmen and Budget Committee:**

Administration	\$ 8,000.00
Assessing	5,000.00
Computer	10,000.00
Totals	23,000.00

## **ARTICLE 39**

To see if the Town will vote to accept any state money that the Town is entitled to receive.

**Selectmen recommend:** Yes.

## **ARTICLE 40**

To see if the Town will vote to authorize the use of a piece of land on the north-easterly portion of the school ground to locate a head end telecommunications equipment center to be under the control of the Timberline Cable Company.

**Recommended by the Selectmen.**

## **ARTICLE 41**

To see if the Town will vote to transfer \$8,054 from Fire Reserve Savings and \$6,946 from the Fire Dept. #1 and #2 Operating Budget Balance to the Capital Improvement Account, Fire Equipment.

**Recommended by Selectmen.**

## **ARTICLE 42**

To see if the Town will vote to transfer \$19,653, from the Sewer Commissioner's Reserves to the Capital Improvement Account, Sewer Equipment and \$13,573 from Sewer Commissioner's Reserves to the Capital Improvement Account, Sewer I/I.

**Recommended by Selectmen.**

## **ARTICLE 43**

To see if the Town will vote to transfer \$7,867.35 from the Ambulance Donation Account into the Capital Improvement Account, Ambulance Equipment.

**Recommended by Selectmen.**

The Registrar of Voters gives notice that she will be in session in the Town Office at 8:30 in the forenoon of the day of said meeting for the purpose of correcting the list of voters.

Given under our hands this 2nd day of June A.D. 1989.

**SELECTMEN OF RANGELEY**

Karen A. Lewis, Chm.  
Anthony Jannace  
Dennis Marquis  
Dean Morrison  
John H. Brackett

Officer's Return  
County of Franklin

I certify that I have notified the voters of Rangeley of the time and place of the Town Meeting by posting an attested copy of the within Warrant at the Rangeley Post Office, Oquossoc Post Office, Rangeley Town Office and Taylor's IGA Store, conspicuous public places within the Town of Rangeley, on June 02, 1989 which is at least 7 days next prior to town meeting day. Dated at Rangeley Maine this 2nd day of June 1989 A.D.

Steven Lowell, Police Officer

ONE HUNDRED THIRTY THIRD  
ANNUAL REPORT

**RANGELEY  
MAINE**

For the Municipal Year  
Beginning July 1, 1988  
And Ending June 30, 1989

## MUNICIPAL DIRECTORY 1989-90

### Elected Officers

#### SELECTMEN & OVERSEERS OF THE POOR

Dean Morrison, Sr. '90 Chairman

Karen Lewis '90

Anthony Jannace '91

Paul Ellis '92

Patricia Walker '92

#### SCHOOL COMMITTEE

Barry Libby '92 Chairman

Judith Hunger '92 Vice Chairman

Jay Mallory '91

Thomas Jacobs '90

Leah Morton '91

#### BUDGET COMMITTEE

Jean Steward '91 Chairman

Edward Carpenter '90

Clayton Philbrick '90

Clayton Eastlack '91

Sonny Gibson '92

Michael Warren '90

Ralph Egerhei '92

#### TOWN CLERK

Patricia Raymond

Justine Ayers, Deputy

#### TREASURER

Richard Walker

Sherman Richardson, Deputy

#### FIRE CHIEF

Howard Lewis

#### LAKESIDE PARK COMMISSION

Ken White '92 Chairman

Tina Warren '92

Sammie Spaulding '91

Martha Nichols '92

Julie Schaeffer '91

#### CEMETERY COMMITTEE

Maurice Thibault '92

Audbey Hodge '92

Paul Ellis '90

Willetta Hall '90

Mary Lou Russell '90

#### H.A. FURBISH TRUST FUND

John Russell '92

Leanna Wilbur '91

Scott Morton '91

**SEWER COMMISSION**  
George Roth '90 Chairman

Susan Taylor  
Robert Green

Patricia Raymond  
Earl Fraser

**AIRPORT COMMISSION**

Larry Koob	Stephen Bean, Manager	Scott Morton
John Nesbitt	Richard Ellrich	John Bates
	Bruce Washburn, Sr.	

**APPOINTED OFFICERS**

Town Manager .....	Sherman C. Richardson
Superintendent of Schools .....	Kenneth Marks
Assessor .....	Pamela White
Tax Collector .....	Sherman C. Richardson
Building Code Enforcement .....	Earl Fraser
Plumbing Inspector .....	Dan Perkins, Jay Mallory
Health Officer .....	Anne Hunter
Police .....	Steve Lowell, Patrick Shaw
Area Police .....	Arthur Lemke, Part-time
Police Matron .....	Jennifer Washburn
Winter Patrol .....	Tim Post
Fire Warden .....	Brian Lewis, Howard Lewis
Fire Chief .....	Howard Lewis
Captain, Fire Company #1 .....	Craig Raymond
Captain, Fire Company #2 .....	Dennis Marquis
Director of Civil Defense .....	Bruce Washburn, Sr.
Sealer of Weights & Measures .....	State of Maine
Sewer Plant Operator .....	Jerome Guevremont
Road Commissioner .....	Sherman C. Richardson
Road Foreman .....	Wendell Steward
Ambulance Director .....	Bruce Washburn, Sr.

## TOWN MANAGER'S REPORT

I started as Town Manager on March 10, 1989. Karen Lewis was acting Town Manager since the resignation of Mr. MacDonald.

We have accomplished several goals since March.

We have the computer system on line and can do all of the bookkeeping functions by computer, such as tax billing and sewer billing.

We do all types of registrations at the Town Office now, including trucks and all trailers.

We now have a parking lot near Haines Landing for the boaters. This was built in cooperation with the State Parks and Recreation Department.

We rebuilt another mile on Bald Mountain Road. This section will be resurfaced this summer.

We finished the clearing job at the airport and hope to have all of the bushes mowed by mid-summer.

We ditched Loon Lake Road from the airport to the new Transfer Station, approximately 1.7 miles.

The new Transfer Station went on line January 22, and we hope to save some money on shipping fees.

We rebuilt 1,200 feet of sidewalk from the Post Office to the elderly housing on School Street. This year I am recommending that we rebuild the sidewalk on Allen Street from Route 4 to Cross Street.

I am recommending that we gravel Loon Lake Road from the airport to the new Transfer Station.

We have approximately 10.5 miles of dirt roads, many of which have very poor base and need gravel.

We have approximately 11 miles of paved road. Many of these roads have had no maintenance for over 10 years.

We now have 2 full time police officers. We try to provide approximately 100 hours per week in the winter and 132 hours in the summer. The police were dispatched 453 times during 1989 and 259 records checks from dispatch. During the month of April, 1990, the Police Department had the following:

Vehicle Stops	43	Summonses issued	4
Warnings issued	19	Assists to other agencies	4
Defects issued	23	Cmplaints	15

The police also have to cover such activities as parades and other activities that cause streets to be closed, and other traffic problems.

**UNPAID 1988-89 TAXES**  
**LIENS FILED 9/18/89**

Name	Map/Lot	Tax	Int.	Cost
AC Construction	P/P	375.00	29.23	0
Allen, Stephen	04/32	5,552.00	418.68	27.00
Allen, Stephen	46/P	438.00	34.14	Not Liened
Allen, Stephen	46/0	1,656.25	124.90	31.00
Allen, Stephen	46/R	1,343.75	101.33	31.00
Applied Systems	P/P	665.00	51.84	0
Carroll, Raymond	10/68-69	577.50	43.55	27.00
Elliott, Shirley	12/9	80.00	6.03	27.00
Flynn, Timothy	29/42	15.00	.77	31.00
Flynn, Timothy	29/43	15.00	.77	31.00
Flynn, Timothy	38/36	2,954.00	151.44	31.00
Gaudette, Raymond	28/30	143.00	10.79	29.00
Gaudette, Raymond	28/32	28.00	2.11	29.00
Gearhart, Kenneth	11/2/4	200.00	15.09	29.00
Gibson, Cheryl Ann	30/28	63.00	4.75	27.00
Glover, Milton, Heirs of	9/30	402.00	30.31	27.00
Goff, Ann Gimble	19/6A	2,177.50	164.21	33.00
Hull, Adrienne	28/22	35.00	2.64	27.00
Hunter, Anne	P/P	200.00	15.59	0
MacPherson, John	6/2/2	166.85		
Mann, David	5/9/13	28.50	2.15	27.00
Mitchell, Mildred	34/42	1,589.25	119.85	29.00
Nikomosso Assoc. Trust	7/93	487.00	24.97	27.00
Parquette, William, Jr.	12/25	224.50	16.92	27.00
Ross, Thala G.	12/70	205.93	11.44	22.00
Rowe, William	08/001-18	4,086.25	308.14	29.00
Saramat Realty Trust	46/02	969.00	73.07	27.00
Sikes, Gordon	39/02	2,643.25	199.33	33.00
Skelton, Frank	32/43	105.00	7.92	27.00
Stearns, Edward	6/31	284.81	35.46	27.00
Valley Gas Co.	P/P	10.50	.82	0
Supplements				
Adkins, Charles		11/1/89	2,002.00	
<hr/>				
TOTAL				29,722.84

**UNPAID 1988 TAXES  
LIENS FILED 5/1/89**

AC Construction	P/P	228.75		
Allen, Stephen	P/P	12.20		
Foye, Anne	P/P	6.10		
Applied Systems	P/P	405.65		
Weisz, Randall	P/P	12.20		
Samartine, Sandra	P/P	15.25		
Rowe, William	P/P	15.25		
Sarasmat Realty Trust	P/P	12.20		
Allen, Stephen	46/P	267.18	24.80	25.00
Allen, Stephen	46/0	1,010.31	93.78	25.00
Allen, Stephen	46/R	807.49	74.95	25.00
Allison & White Sawmill	8-94A	370.27	33.99	
ARC Realty (Allen)	4/32	3,386.72	314.36	25.00
Carroll, Raymond	10-68,69	352.28	32.70	25.00
Chee, Christopher	8/47	86.93	8.07	25.00
Gaudette, Raymond	28/30	87.23		
Gaudette, Raymond	28/32	16.89		
Gearhart, Kenneth	35/76	407.94	37.86	25.00
Hinman, Mary	7/66	1,223.20	113.54	25.00
LaPointe, John	4/20	43.92	4.03	
Meunier, Constance	30/4	38.43	3.54	
Ross, Thala	12/70	228.90	21.25	25.00
Rowe, William	8/1/18	2,477.36	229.95	25.00
Saramat Realty	46/2	578.89	53.74	25.00
Sikes, Gordon	39/2	1,612.38	149.66	25.00
Skelton, Frank	32/43	64.05	5.95	25.00
Thompson, Jerry	45/25	172.48	16.01	25.00
<b>TOTAL</b>		<hr/> <b>13,940.45</b>		

4/1/90 334 Days

4/4/90

## UNPAID 1987 TAXES

Allen, Stephen & Arlene	46/P	303.10
Allen, Stephen & Arlene	46/0	1,146.13
Allen, Stephen. & Arlene	46/R	916.04
ARC Realty Assoc.	04/32	2,520.61
Aronson, James O.	04/07	465.37
Crotzer, Robert (Flynn)	29/23	20.76
Elliott, Shirley	12/09	55.36
Palmer, Roger & Priscilla	36/21	592.87
Ross, Thala G. - Heirs of	12/70	259.67
Tarby, David	06/02-51	184.76
TOTAL		6,464.67

## 1988-89 SEWER LIENS FILED 11/10/89

Name	Sewer	Int.	Cost	Total
Kummer, Daniel & Denise	61.86	3.59	25.00	90.45
Rowe, William	203.32	20.06	27.00	250.38
Repucci, Ronald & Ruth	146.92	13.55	25.00	185.47
TOTAL		412.10		

## 1988 SEWER LIENS FILED 5/1/89

Rowe, William 1096-105	76.59	7.73	25.00	109.32
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# Edward J. McInnis

Certified Public Accountant

45-49 MAIN STREET  
WATERVILLE, MAINE 04901

December 22, 1989

TELEPHONE  
207-672-8878

EDWARD J. McINNIS  
Certified Public Accountant

Town Council  
Town of Rangeley  
Rangeley, Maine

I have audited the accompanying general purpose financial statement of the Town of Rangeley, Maine as of June 30, 1989, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Rangeley, Maine management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Rangeley, Maine as of June 30, 1989, and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statement of the Town of Rangeley, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The accompanying supplemental schedules and related information presented on the following pages are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



TOWN OF RANGELEY, MAINE  
Combined Balance Sheet  
All Fund Types and Account Groups  
June 30, 1989

	Governmental Fund Types	Proprietary Fund Type
	General	Enterprise Fund
<u>ASSETS</u>		
<u>Assets:</u>		
Cash on Hand and in Bank	\$390,250.62	\$ 2,382.21
Inventory	--	4,544.79
Investments	--	--
Sewer Liens	--	719.41
Sewer Receivable	--	14,568.18
Taxes Receivable	154,087.86	--
Tax Liens	9,896.61	--
Tax Acquired Property	--	--
Due From Other Funds	616.05	--
Accounts Receivable	53,999.16	--
Amount to be Provided for Retirement of General Long-Term Debt	--	--
Sewer Treatment Plant - Net of Depreciation of \$149,571.46 and \$135,754.83	--	1,741,791.90
Land, Buildings, Equipment and Vehicles	--	--
Total Assets	<u>\$608,850.30</u>	<u>\$1,764,006.49</u>
<u>Liabilities and Fund Equity</u>		
<u>Liabilities:</u>		
Account Payable	\$ 33,214.68	\$ 29.20
Accrued Wages	83,959.85	--
Deferred Revenue	--	--
Due to Other Funds	15,688.81	--
Notes Payable	--	--
Bonds Payable	--	235,417.64
Deferred Property Taxes	110,515.58	--
Payroll Taxes Payable	57.17	--
Total Liabilities	<u>243,436.09</u>	<u>235,446.84</u>
<u>Fund Equity:</u>		
Reserve for Special Projects	75,116.93	--
Grants in Aid of Construction	--	2,563,372.99
Investment in Fixed Assets	--	--
Retained Earnings	--	(1,041,740.34)
Fund Balances:		
Reserved for Endowments	--	--
Unreserved:		
Designated for Subsequent Years' Expenditures	126,031.36	--
Undesignated	164,265.92	6,927.00
Total Fund Equity	<u>365,414.21</u>	<u>1,528,559.65</u>
Total Liabilities and Fund Equity	<u>\$608,850.30</u>	<u>\$1,764,006.49</u>

Edward J. Mcennis  
Certified Public Accountant

Fiduciary Fund Type	Account Groups			Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt		June 30, 1989	June 30, 1988
<u>Trust Funds</u>					
\$160,824.39	\$ .--	\$ .--		\$ 553,457.22	\$ 326,159.04
4,830.37	.--	.--		4,544.79	3,106.47
616.05	.--	.--		4,830.37	4,660.75
123,476.86	.--	.--		719.41	1,897.87
123,476.86	.--	.--		14,568.18	7,174.05
123,476.86	.--	.--		154,087.86	309,171.05
123,476.86	.--	.--		9,896.61	11,248.75
123,476.86	.--	.--		.--	1,636.44
123,476.86	.--	.--		616.05	309.43
123,476.86	.--	.--		53,999.16	3,219.77
123,476.86	.--	831,390.00		831,390.00	946,573.60
123,476.86	.--	.--		1,741,791.90	1,748,423.90
123,476.86	<u>3,852,461.68</u>	<u>3,852,461.68</u>		<u>3,852,461.68</u>	<u>3,775,739.00</u>
<u>\$165,654.76</u>	<u>\$3,852,461.68</u>	<u>\$831,390.00</u>		<u>\$7,222,363.23</u>	<u>\$7,139,320.12</u>
41,561.85	\$ .--	\$ .--		\$ 33,243.88	\$ 31,861.26
165,038.71	.--	.--		83,959.85	112,402.40
165,038.71	.--	.--		15,688.81	26,785.76
165,038.71	.--	.--		616.05	309.43
165,038.71	.--	21,390.00		21,390.00	60,373.60
165,038.71	.--	810,000.00		1,045,417.64	1,135,417.64
165,038.71	.--	.--		110,515.58	141,066.60
165,038.71	.--	.--		57.17	3,220.44
165,038.71	<u>3,852,461.68</u>	<u>831,390.00</u>		<u>1,310,888.98</u>	<u>1,511,437.13</u>
165,038.71	.--	.--		75,116.93	60,685.20
165,038.71	.--	.--		2,563,372.99	2,482,372.99
165,038.71	.--	.--		3,852,461.68	3,775,739.00
165,038.71	.--	.--		(1,041,740.34)	(987,343.93)
123,476.86	.--	.--		123,476.86	123,476.86
123,476.86	.--	.--		126,031.36	88,150.42
123,476.86	.--	.--		212,754.77	84,802.45
123,476.86	<u>3,852,461.68</u>	<u>3,852,461.68</u>		<u>5,911,474.25</u>	<u>5,627,882.99</u>
<u>\$165,654.76</u>	<u>\$3,852,461.68</u>	<u>\$831,390.00</u>		<u>\$7,222,363.23</u>	<u>\$7,139,320.12</u>

Edward J. McGinnis  
Certified Public Accountant

TOWN OF RANGELEY, MAINE  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 All Fund Types  
For the Year Ended June 30, 1989

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<b>Revenues:</b>		
General Property Taxes	\$1,589,299.01	\$ .--
Non-Property Taxes and Tax Penalties	141,351.28	.--
Intergovernmental Revenue	61,952.46	.--
Miscellaneous	19,491.31	.--
Meals and Subsidies	.--	.--
Charges for Services	.--	.--
Investment Income	.--	.--
New Principal	.--	.--
Total Revenues	<u>1,812,094.06</u>	.--
<b>Expenditures:</b>		
Administration	253,432.97	.--
Protection	129,663.20	.--
Health	209,593.04	.--
Highways	115,937.66	.--
Welfare	838.00	.--
Education	732,981.70	.--
Recreation	50,572.77	.--
Debt Service	41,636.40	.--
Special Assessments	76,854.40	.--
Unclassified	41,401.30	.--
Capital Equipment	25,945.25	.--
Total Expenditures	<u>1,678,856.69</u>	.--
Excess of Revenues Over (Under) Expenditures	133,237.37	.--
<b>Other Financing Sources:</b>		
Operating Transfers In	.--	.--
Operating Transfers Out	<u>.--</u>	<u>(309.43)</u>
Excess of Revenues Over (Under) Expenditures and Other Sources	133,237.37	(309.43)
Fund Balances - July 1, 1988	188,223.87	309.43
Adjustments - Note 11	<u>43,952.97</u>	.--
Fund Balances - June 30, 1989	<u>\$ 365,414.21</u>	<u>\$ .--</u>

Edward J. McInnis  
 Certified Public Accountant

<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>	
<u>Enterprise Funds</u>	<u>Trust Funds</u>	<u>1989</u>	<u>1988</u>
\$ ---	\$ ---	\$1,589,299.01	\$ 951,350.28
11,149.49	---	141,351.28	85,378.97
37,178.12	---	61,952.46	25,600.00
108,060.47	---	30,640.89	4,471.21
---	15,112.79	37,178.12	41,090.90
---	1,949.91	108,060.47	27,220.20
<u>156,388.08</u>	<u>17,062.70</u>	<u>1,985,544.84</u>	<u>1,144,496.73</u>
208,299.39	---	461,732.36	194,014.87
---	---	129,663.20	108,008.82
---	---	209,593.04	191,115.75
---	---	115,937.66	47,386.67
---	---	838.00	111.77
---	---	732,981.70	312,953.44
---	---	50,572.77	11,300.80
---	---	41,636.40	17,867.92
---	---	76,854.40	---
---	---	41,401.30	9,276.83
---	---	25,945.25	6,825.58
<u>208,299.39</u>	<u>17,062.70</u>	<u>1,887,156.08</u>	<u>898,862.45</u>
(51,911.31)	17,062.70	98,388.76	245,634.28
81,000.00	(9,037.23)	81,000.00	---
<u>1,499,470.96</u>	<u>157,013.24</u>	<u>1,845,017.50</u>	<u>1,607,063.56</u>
---	---	43,952.97	615.79
<u>\$1,528,559.65</u>	<u>\$165,038.71</u>	<u>\$2,059,012.57</u>	<u>\$1,845,017.50</u>

Edward J. McInnis  
Certified Public Accountant

TOWN OF RANGELEY, MAINE  
Summary of Significant Accounting Policies and  
Notes to the Financial Statements  
For the Year Ended June 30, 1989

1. Summary of Significant Accounting Policies

The Town of Rangeley, Maine operates under a Selectmen form of government and provides the following services as authorized by its charter; public safety, public works, culture, recreation, education, and community development.

The accounting policies of the Town of Rangeley, Maine conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

(A) REPORTING ENTITY

The Town's financial statements include the operations of all organizations for which the Selectmen exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

(B) BASIS OF PRESENTATION - FUND ACCOUNTING

The operations of the Town are recorded in the following fund types and account group:

GOVERNMENTAL FUND TYPES

Governmental Funds are used to account for the Town's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is upon determination of changes in financial position. The following are the Town's governmental fund types:

General Fund - The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

PROPRIETARY FUND TYPES

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance. Following are the Town's proprietary fund types:

Enterprise Fund - Enterprise funds are used to account for operations (a) that are financed primarily through user charges, or (b) where the governing body has decided that determination of net income is appropriate.

Edward J. McInnis  
Certified Public Accountant

#### FIDUCIARY FUND TYPES

Trust and Agency Funds - Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent. Trust funds include expendable trust funds, nonexpendable trust funds, and pension trust funds. Nonexpendable trust funds and pension trust funds are reported as proprietary funds. Expendable trust funds are reported as governmental funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

#### ACCOUNT GROUPS

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the Town, other than those accounted for in the proprietary funds and trust funds.

General Long-Term Debt Account Group - This account group is used to account for all long-term obligations of the Town except those accounted for in the proprietary funds, and trust funds.

#### (C) BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred as deferred revenues. Expenditures are recorded when the liability is incurred except for interest on general long-term obligations, which is recorded when due.

In applying the susceptible to accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Property taxes are recognized as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year-end. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned.

#### (D) INVESTMENTS

Investments are stated at cost or amortized cost, which approximates market.

Edward J. McInnis  
Certified Public Accountant

(E) GENERAL FIXED ASSETS

General fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Contributed fixed assets are recorded at their estimated fair market value at the time received.

Certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized. Such assets normally are immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. Depreciation is not provided on general fixed assets.

(F) VACATION AND SICK LEAVE

Sick leave shall accrue at the rate of (1) work week for each full year of service, cumulative to a maximum of (20) working days.

Vacation weeks shall correspond with calendar weeks, unless otherwise approved by the Town Manager.

All vacation requests must be approved by the Town Manager.

(G) TOTAL COLUMNS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

2. Budgetary Procedures and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements.

At least 30 days prior to June 30, the Town Manager submits to the Board of Selectmen a proposed operating budget for the General and Special Revenue Funds for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain citizen comments on the proposed budget. The budget is legally adopted through passage of an appropriation ordinance at Town meeting.

Edward J. McInnis  
Certified Public Accountant

### 3. Cash and Investments

The Town's deposits at year end were covered by Federal Depository Insurance. Maine statutes authorize the Town to invest funds in savings banks, trust companies and national banks within the state. Funds can also be invested with state or federal building and loan or savings and loan associations and credit unions located within the State of Maine.

Bank deposit balances at June 30, 1989, totaled \$

### 4. Property Taxes

The Town's property tax was levied on September 19, 1988, on the assessed valuation of property location in the Town as of April 1, 1989. Assessed values are established annually by the Town at an estimated 100% of current market value. Real estate property in the Town for the 1989 levy was assessed at \$62,427,512.00 and personal property taxes at \$1,144,455.00. These represent 100% of estimated current value. The Town's operating tax rate is currently .25 mills. Taxes are due October 26, 1988 and are delinquent after that date. Revenues from property taxes, however, are recognized when they become both measurable and available. Accordingly, those receivables collected during the sixty day period immediately following June 30, 1989, are recognized as revenues for the year. Receivables estimated to be collectible subsequent to the sixty day period, are reflected as deferred revenues.

### 5. Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>7-1-88</u>	<u>Receipts</u>	<u>Balance</u> <u>6-30-89</u>
Land	\$ 174,280.00	\$24,509.88	\$ 198,789.88
Buildings	2,862,500.00	--	2,862,500.00
Equipment	262,000.00	52,212.80	314,212.80
Vehicles	476,959.00	--	476,959.00
<b>Totals</b>	<b>\$3,775,739.00</b>	<b>\$76,722.68</b>	<b>\$3,852,461.68</b>

### 6. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 1989:

	<u>Balance</u> <u>7-1-88</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6-30-89</u>
<u>General Long-Term Debt Account Group</u>				
General Obligations - Notes	\$ 46,573.60	\$ --	\$ 25,183.60	\$ 21,390.00
General Obligations - Bonds	900,000.00	--	90,000.00	810,000.00
<b>Totals</b>	<b>\$946,573.60</b>	<b>\$ --</b>	<b>\$115,183.60</b>	<b>\$831,390.00</b>

Edward J. McInnis  
Certified Public Accountant

	<u>Balance</u> <u>7-1-88</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6-30-89</u>
<u>Enterprise Fund</u>				
General Obligation Bonds	\$235,417.64	\$ .--	\$ .--	\$235,417.64
General Obligation Notes	<u>13,800.00</u>	<u>.--</u>	<u>13,800.00</u>	<u>.--</u>
<b>Totals</b>	<b>\$249,217.64</b>	<b>\$ .--</b>	<b>\$13,800.00</b>	<b>\$235,417.64</b>

Bonds payable at June 30, 1989, are comprised of the following individual issues:

General Obligation Bonds

\$1,845,000.00 - 1977 - New High School Municipal Bond with Maine Municipal Bond Bank, due in annual principal installments and semiannual interest installments through November of 1997. Interest began at 6% in 1977 and goes to 5.7% by 1997.

\$810,000.00

\$43,000.00 - 1986 - Transfer Station with Maine National Bank, due in annual installments for principal and interest through 1990. Interest is stated at 5.95%

10,750.00

\$7,000.00 - 1988 Police Cruiser

3,500.00

\$14,240.00 - 1987 - Comprehensive Plan

1989                    5.75%

7,140.00

**Total**

**\$831,390.00**

Enterprise

\$235,417.64 - 1988 - Sewer Bond with Maine Municipal Bond Bank due in annual principal installments and semi-annual interest installments through November of 1999. Interest started at 5% and escalates to 6.85% by 1999.

**\$235,417.64**

**Total**

**\$235,417.64**

The annual requirements to amortize long-term debt as of June 30, 1989 including interest payments are as follows:

	<u>Sewer</u>	<u>School</u>	<u>Town</u>
1989	\$25,677.35	\$135,000.00	\$15,237.93
1990	36,632.92	130,250.00	---
1991	35,676.64	125,500.00	---
1992	35,680.43	120,750.00	---
1993	34,689.23	116,000.00	---
1994	33,700.93	111,250.00	---
1995	32,709.25	106,500.00	---
1996	24,770.82	101,750.00	---
1997	27,898.42	42,000.00	---
1998	15,142.75	---	---
1999	14,812.33	---	---

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Certified Public Accountant

## 7. State Reimbursement for Debt Service

The State of Maine currently reimburses the Town for financing costs of school buildings. Continuation of such reimbursement is dependent upon continued funding by the State Legislature.

## 8. Interfund Balances

Individual fund interfund receivables and payable balances at June 30, 1989 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 616.05	\$ .--
Trust Funds	.--	<u>616.05</u>
<b>Totals</b>	<u>\$ 616.05</u>	<u>\$ 616.05</u>

## 9. Contingent Liabilities

There is no litigation pending against the Town as of the date of this audit.

## 10 Statutory Debt Limit

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At June 30, 1989, the Town was in compliance with these provisions.

## 11. Adjustments to Fund Balance - General Fund

The following are adjustments to the general fund equity account made during the year:

<b>Increase:</b>		
Special Projects		\$14,431.73
Supplemental Taxes		28,034.51
Deferred Property Taxes		30,551.02
Miscellaneous		1.64
Sewer - Adjustment		2,269.66
Education - Adjustment		<u>6,691.96</u>
		<u>\$81,980.52</u>
<b>Decrease:</b>		
Abatements		38,027.55
<b>Net Adjustment - Exhibit B and C</b>		<u><b>\$43,952.97</b></u>

Edward J. McInnis  
Certified Public Accountant

## 12. Recording Teachers' Summer Salaries

Teachers employed by the Town are paid over a 12 month period that includes July and August of the ensuing fiscal year. Teachers have provided all the required services under their contracts as of June 30, 1989.

Generally accepted accounting principles provide that the current portion of the liability, i.e., the amount still unpaid at the end of the reporting period, that normally would be paid with expendable available financial resources should be reported in the governmental fund. The amount recorded at year end in the governmental funds for summer salaries was \$83,959.85.

## 13. Defined Benefit Pension Plan

### A. Plan Description

Public school teachers contribute to the Maine STate Retirement System ("System"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers, state employees (except as members of the judiciary and legislature who are covered under the judicial and legislative retirement systems) and political subdivisions. The Town payroll for employees covered by the system for the year ended June 30, 1989 was \$550,214.67.

All public school teachers participate in the system. Benefits vest after ten years of service. Teachers who retire at or after age 60 with 1 year of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 percent of the average of their highest three year earnings per year of service. The system also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Teachers are required to contribute 6.5 percent of their annual salary to the system. The State of Maine contributes the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. The Town is required to contribute a comparable amount for those teachers funded by federal grants.

### B. Funding Status and Progress

Information concerning the pension benefit obligation for public school teachers is available from Maine State Retirement System.

Edward J. McInnis  
Certified Public Accountant

## Schedule 1

TOWN OF RANGELEY, MAINE  
Valuation, Assessment and Collection  
For the Year Ended June 30, 1989

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
<u>Valuation - Town:</u>			
Resident and Non-Resident	<u>\$62,427,512.00</u>	<u>\$ 1,144,455.00</u>	<u>\$63,571,967.00</u>
<u>Assessment:</u>			
Town Valuation		\$63,571,967.00	
Rate		.25	
Total Assessment Charged to Collector			\$ 1,589,299.01
<u>Collection and Credits:</u>			
Cash Receipts	1,419,737.92		
Abatements and Other Credits	38,027.55		
Total Collection and Credits			<u>1,457,765.47</u>
1989 Taxes Receivable - June 30, 1989			<u>\$ 131,533.54</u>
<u>Computation of Assessment</u>			
Tax Commitment	\$ 1,589,299.01		
Other Estimated Revenue	33,203.95		
Excise Taxes	100,000.00		
State Revenue Sharing	50,000.00		
Fund Balance	26,707.89		
Total Available			\$ 1,799,210.85
<u>Requirements:</u>			
Town Appropriations	960,502.84		
Education	781,021.88		
County Tax	38,427.20		
Total Requirements			<u>1,779,951.92</u>
Overlay			<u>\$ 19,258.93</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis  
Certified Public Accountant

TOWN OF RANGELEY, MAINE  
 Schedule of Departmental Operations  
For the Year Ended June 30, 1989

	<u>Balance</u> <u>7-1-88</u>	<u>Appropriations</u>	<u>Other</u> <u>Credits</u>
ADMINISTRATION	\$18,759.35	\$ 241,850.00	\$ 55,151.56
PROTECTION	31,677.16	130,976.00	55,531.14
HEALTH AND SANITATION	49,671.52	223,166.57	162,472.07
HIGHWAYS, ROADS AND SIDEWALKS	19,928.15	169,700.00	79,304.05
WELFARE	.--	1,200.00	.--
EDUCATION	(89,395.76)	781,021.88	471,175.55
RECREATION	8,985.52	47,647.89	57,824.57
DEBT SERVICE	.--	76,570.00	28,680.69
SPECIAL ASSESSMENT	38,427.20	57,686.13	.--
UNCLASSIFIED	2,970.79	22,979.00	30,057.94
CAPITAL EQUIPMENT	.--	46,413.38	14,340.00
 TOTALS	 <u>\$ 81,023.93</u>	 <u>\$1,799,210.85</u>	 <u>\$954,537.57</u>

Edward J. McInnis  
 Certified Public Accountant

Total Available	Expenditures	Other Debits	Total Expenditures	Lapsed	Balances Carried
\$ 315,760.91	\$ 306,484.53	\$ 2,100.00	\$ 308,584.53	\$ 4,176.38	\$ 3,000.00
218,184.30	177,072.34	8,122.00	185,194.34	21,932.52	11,057.44
435,310.16	336,780.00	35,285.11	372,065.11	2,180.12	61,064.93
268,932.20	195,241.71	.--	195,241.71	5,009.44	68,681.05
1,200.00	838.00	.--	838.00	362.00	.--
1,162,801.67	1,112,863.04	91,294.21	1,204,157.25	.--	(41,355.58)
114,457.98	108,397.34	.--	108,397.34	2,860.64	3,200.00
105,250.69	58,630.84	11,686.25	70,317.09	34,933.60	.--
96,113.33	76,854.40	.--	76,854.40	19,258.93	.--
56,007.73	44,725.76	26,733.48	71,459.24	(15,366.90)	(84.61)
60,753.38	35,285.25	5,000.00	40,285.25	.--	20,468.13
<u>\$2,834,772.35</u>	<u>\$2,453,173.21</u>	<u>\$180,221.05</u>	<u>\$2,633,394.26</u>	<u>\$ 75,346.73</u>	<u>\$126,031.36</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis  
Certified Public Accountant

Senator Ed Erwin  
District 8  
State House Station 3.  
Augusta, Maine 04333



MAINE STATE SENATE  
114th Legislature

633 Washington Street  
Rumford, Maine 04276

Dear Friends:

As we begin this new decade, Maine is facing a number of new challenges. The 1980's brought consistent growth and economic improvement and a commitment to improving education, growth management, and environmental protection. The 1990's begin with a sizeable budget deficit, continued growth in the cost of services and programs, and the need for some serious and difficult choices about state funding.

In 1990, government leaders and elected officials will need to work harder than ever to identify priorities because funding for all of our needs and services will just not be available. As your State Senator, I will need to know how you think our limited resources should be spent. I urge you to contact me throughout the year with your opinions, or whenever you have a question or feel I might be of assistance. You can reach me at:

Senator Edgar E. Erwin  
State House Station #3  
Augusta, ME 04333  
Toll free: 1-800-423-6900

Senator Edgar E. Erwin  
633 Washington Street  
Rumford, ME 04276

Sincerely,

*Edgar E. Erwin*  
Senator Edgar E. Erwin  
District #8



STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
AUGUSTA, MAINE 04333

REPORT TO THE CITIZENS OF RANGELEY

January 1990

As your State Representative, my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Rangeley and its residents. During session, I can nearly always be reached at the Capitol at 289-1400 or at my home, 824-3290. There is a 24-hour toll-free message center at the Capitol 1-800-423-2900. In addition, I am available in Rangeley as often as my legislative schedule permits.

The 114th Legislature convened on January 3, 1990, for the Second Regular Session. The session should continue until late April.

I will do my best to help resolve problems or answer questions relating to State government agencies. I provide periodic mailings to your town officials and other interested residents. Should you desire to receive this important legislative information, please let me know.

I am proud to be representing Rangeley in the Maine Legislature.

Sincerely,

*Jeff Mills*  
Jeffery N. Mills  
State Representative

# RANGELEY LIBRARY ASSOCIATION REPORT

July 1, 1988 - June 30 1989

## Book Collection - Rangeley Public Library

Books in the Library July 1, 1988	11,752
Books Purchased	379
Books Presented/added to Collection	74
Books/Paperbacks/Media removed from circulation	550
Book Collection Total June 30, 1989 (about)	11,655

## Non-Book Materials

Periodicals - Subscriptions (13 are gifts)	36
Video Tapes	100
Audio Tapes	45
Puzzels/Games	50
Records	200

## Circulation

Adult Book	6,911
Juvenile Book	4,127
Non-Book (Magazines, Tapes, Games)	2,255
Total Circulation July 1988 - June 1989	13,293
(Total Circulation July 1987 - June 1988)	(11,509)

Interlibrary Loans (up 20%)	78
-----------------------------	----

## Book/Media Donors

We have had donations from over 75 people, resident and non-resident, in this period. We do not have the space to list all their names, but express our **thanks** to every one and to Mrs. Howard Knight, Faith and Brian Ellis, the Giving Tree in particular, and John W. Arnold.

### Periodical Subscriptions Donated by:

Elizabeth Jennison	Mrs. Trygve Gunderson
Robert Boland	Richard Dill
Janet Appleton	Doris Cleland
Mrs. Samuel S. Diehl	Rangeley Highlander
"Stanley"	State of Maine
Jan Eddy	

### Gifts in Memory of:

Sid Leslie	Dr. Violet Diller
Lou Hansen	Dr. Edgar Pennell
Eva Davenport	
Katherine Baruch	Joanne Novick

## The Board of Directors - January 1990

Mr. Craig R. Sargent	President and Director
Dr. Eugene Heitz	Vice President and Director
CDR, Ret. Robert I. Boland	Treasurer and Director
Mrs. Ernest Baker	Assistant Treasurer and Director
Mrs. Carl Eastwood	Fund Drive Assistant and Director
Mrs. Edward R. Jennison	Secretary and Director
Mr. George C. Adams	Director
Mr. John D. Clair - Resigned	Director
Mrs. A. John Cleland, Jr.	Director
Rev. K. Holly Eden	Director
Mr. Ralph K. Egerhel	Director
Mr. William N. Ellis	Director
Mrs. Cameron MacLeod, Jr.	Director
Mrs. Joseph McClughan	Director
Mrs. Shelton C. Noyes	Director
Mrs. Frank S. Owen	Honorary Director
Mrs. Trygve Gundersen	Honorary Director

At the Annual Associates Meeting, August 9, 1989, President Craig R. Sargent announced the election of Harriet Gundersen to **Honorary Associate and Director** of the Rangeley Library Association. Mrs. Gundersen received a gift of appreciation and commendation for her service of 30 years on the board, 20 of those as Vice President.

## The Staff

Margaret "Jo" Davenport	Librarian
Muriel E. Green	Assistant Librarian
Carol Chase	Children's Programs
Helen Coyle	Substitute
Janet Nile	Maintenance

## Volunteers

Marjorie Collins	Doris Cleland
K. Holly Eden	Barbara Eastwood
Marcia White	Eleanor McGowan
Millie Baker	

## **LIBRARIAN'S REPORT**

Library circulation is increasing as our involvement with the community grows. Adult programs throughout the year included Domestic Violence, China Night with Margaret and Bill Ellis, Charlie Adkins on his Aziscohos Dig, Rangeley Folklore from Jeep Wilcox and the third year of our 6-week Book Discussion Group. We also enjoyed hosting Ted Roedel's Japanese Exhibit and Shirley Adams' census trainees.

The children's programs continue to expand under Carol Chase's direction and in addition to an ambitious 5-day weekly summer program, there has been an extra pre-school story/film meeting on Fridays and a grade school Saturday morning story hour all winter for local children.

Our school teachers actively involve students and parents in library relationships with visits from Grades K-5, Little Mountain School and St. Jude's Bike-A-Thon.

Fund raising efforts continue with Christmas and Summer Book Sales and, notably, the Rangeley Region Telephone Directory put out by the Trustees and Dr. Heitz with George and Shirley Adams.

Services and outreach continue with delivery to senior Citizens, increased interlibrary loans, our video collection, large print and audio books, literacy materials, Wilhelm Reich research, attendance at library courses and the Highlander column.

We appreciate your gifts and our volunteers' time. We especially wish to note the handsome donation of an IBM Computer from Mr. Ed J. Kfoury and the IBM Corporation which has made possible the technical updating so essential in library services today.

“Jo” Davenport  
Librarian

## RANGELEY LAKES REGION CHAMBER OF COMMERCE

To the Citizens of Rangeley:

The Rangeley Lakes Region Chamber of Commerce would like to take this opportunity to thank the Rangeley citizenry for their support over the past decades.

We have been supported both financially and through voluntary participation in many activities and events. We believe that Rangeley is a perfect example of a cohesive group of residents achieving their goals by pulling together without waiting for the "other guy" to do it.

The Chamber, in cooperation with Rangeley Lakes residents, is successfully promoting the Region. One important method is through special events such as Wild Mountain Time, the Gun Show, Sled Dog Races, RFPA concerts, Snideo, Blueberry Festival, Road Race, Logging Days, Fireworks, and so forth.

Not many towns are capable of pulling together in such a spirit of cooperation. It is one of the many facets of the Rangeley Lakes Region that makes this a very special place to live and grow.

Sincerely,  
John W. Hawthrone  
President

## RANGELEY LAKES REGION CHAMBER OF COMMERCE Financial Statement - December 31, 1988

### Receipts:

Dues	\$ 28,076.00
TV and Radio Campaign	6,990.00
Brochure Advertising	11,795.00
Town Operations Appropriations	13,530.00
Maps	1,720.00
Miscellaneous	6,338.00
Reservation Center	<u>11,906.00</u>
Total Receipts	\$ 80,355.00

### Expenditures:

#### Employee Costs:

Wages	\$ 30,256.00
Payroll Taxes	2,899.00
Travel & Meals	237.00

**Member and Regional Advertising:**

TV and Radio Campaign	6,775.00
Ad Production	4,161.00
Printing:	
Maps	1,600.00
Vacation Guide	1,109.00
Color Brochure	3,830.00
Adv. Insert	2,571.00
Winter Brochure	441.00
Miscellaneous	0

**Fixed Costs:**

Insurance	671.00
Utilities	2,101.00
Telephone	983.00
Telephone - Res. Center	3,290.00
Postage	4,069.00
Land Rental	125.00

**Supplies and Maintenance:**

Office Supplies	3,433.00
Photos	277.00
. Maint. - Rangeley	1,303.00
Oquossoc	402.00

**Promotions:**

Matching Grant	782.00
Shows	740.00
Special Events	1,326.00

**Other:**

Dues	465.00
Contingency	2,339.00
Capital Improvements	635.00
Total Expenditures	\$ 76,820.00

Excess Receipts over Expen \$ 3,535.00

Cash, Beginning \$ 2,606.00

Cash, Ending \$ 6,141.00

Income	Town Appropriation	Regional Ad Campaign	Member's Co-Operative
	\$10,000		

**Expenditures:**

Spring-Summer

Rangeley Highlander Summer Ads	\$ 209	\$	\$
Maine Invites You	58		3,712
Maine Sportsman - 6 issues	33		1,848
Down East Magazine - March	215		1,330
Down East Magazine - June, July, August	525		1,025
State Matching Grant - Brochures	1,500		
Television - Spring	400	535	
Summer	1,460	1,875	
Radio -     Spring	100	430	
Summer	500	878	
	\$ 5,000	\$ 3,718	\$ 7,915

Fall-Winter

Maine Guide to Hunting & Fishing	\$ 20		664
Snowmobile Vacation Guide	27		708
Down East Magazine - October	90		1,480
Maine Guide to Winter	84		700
New England Skiers' Guide	20		2,080
Maine Snowmobiler - 6 issues	60		3,180
Kittery Info Center Display	100		
Rangeley Highlander Winter Ads	209		
Rangeley Snowmobile Sndeo	250		
Rangeley Sled Dog Races	500		
Television - Winter	1,890	2,150	
Radio -     Fall	650	357	
Winter	1,100	550	
	\$ 5,000	\$ 3,057	\$ 8,812
Totals	\$ 10,000	\$ 6,775	\$ 16,727

## RANGELEY FIRE DEPARTMENT

During the 1988-89 fiscal year Fire Company number 1 had 21 alarms with 30 hours of fire duty. Fire Company number 2 had 30 alarms with 54 hours of duty. The Fire Department has made some major improvements since June 1, 1988. It now has Large Diameter Hose (LDH) for all four of the pumbers, thereby eliminating about one half of the spare hose that was needed before. Ten times more water can flow in each hose, which is in line with the capacity of the pumbers.

Fire Company number 1 received a new pumper during July of 1988 and Fire Company number 2 received its new pumper in February of 1990. This brings all four pumbers in line with National Fire Protection Agency (N.F.P.A.) and Occupational Safety and Health Administration (O.S.H.A.) standards and requirements. Each Fire Company also received a new portable pump which can refill water tanks in two to three minutes, just half the time it used to take.

Several improvements are still needed: Purchase of more appliances to put water on the fire and to have proper lighting on the fire ground. Fire Company Number 1 is in need of a new fire station to handle the size of today's fire trucks. The current station was outgrown 30 years ago and is long overdue to be replaced.

The entire department wishes to thank everyone for their interest and support.

### Statistics Fiscal Year Report 1988-1989

<u>Alarms</u>	<u>Co. 2</u>	<u>Co. 2</u>
Structure	2	3
Chimney	3	2
Grass & Woods	1	3
Vehicle	3	5
Transfer Station	1	10
Emergency	9	7
False Alarms	2	0

## TOWN CLERK'S REPORT

To the Citizens of the Town of Rangeley:

The following vital statistics were filed in 1988, January - June six month period, and 1988-89 fiscal year.

January - June, 1988:

Births	6
Deaths	6
Marriages	11

Resident and non-resident deaths filed:

Louis Theodore Huri  
Heidi Lynn Clark  
Phillip James Linnell

Donald S. Young  
Hellen Emmons Keller  
Ralph Philbrick

The following licenses were sold:

Combinations	164
Fishing	157
Hunting	16
Jr. Hunting	4
Archery	1

Dog Licenses:

Males	42
Neutered Males	29
Females	9
Spayed Females	49
Kennel	2

The following vital statistics were filed during the 1988-89 fiscal year:

Births	12
Deaths	16
Marriages	38

Resident and non-resident deaths filed:

Ralph Bernard Cullen  
Bessie Lillian Litchfield  
Owen E. Quimby  
Kenneth E. White  
Estella S. Reed  
Bertha Mae White  
Bonnie A. Whitney  
Frances W. Bradbury

Robert James Riendeau  
Richard E. Snyder  
Charles R. Abbott  
Ardean Curtis Pillsbury  
Helen N. Shanks Russell  
Sherwin E. Hinds  
Elita B. Field  
Charles H. Linke, Sr.

STATE LAW DOES NOT ALLOW THE PUBLISHING OF BIRTHS AND MARRIAGES.

The following licenses were sold:

Combinations	220
Fishing	11
Hunting	118
Jr. Hunting	25
Small Game	2
Archery	4
Servicemen	2
Duplicates	8

Dog Licenses:

Males	23
Neutered Males	23
Females	10
Spayed Females	49
Kennel	2

Respectfully submitted by Patricia E. Dunham (Town Clerk for fiscal year 1989-90) for Audrey Hodge, Town Clerk during 1988 six month period, Jan. - June, and fiscal year 1988-89.

**TOWN OF RANGELEY**  
**RANGELEY REGION AMBULANCE SERVICE**  
**STATISTICAL REPORT**  
**January 1, 1988 to December 31, 1988**

<b>Total Patient Contacts</b>	<b>157</b>
Emergency calls	153
Transfers	4
Trauma calls	84
Medical calls	73
No-Transports	33
Advanced Life Support	79
<b>Number of Patients from each Town/County</b>	
Rangeley	103
Rangeley Plt.	7
Dallas Plt.	6
Sandy River Plt.	18
Unorganized Towns Franklin Co.	6
Unorganized Towns Oxford Co.	17
<b>Patients Transported To:</b>	
Franklin Memorial Hospital	108
Rumford Hospital	4
Mid Maine Medical Center (Waterville)	2
Androscoggin Valley Hospital (NH)	1
Canada	1
Dr. Hunter's Office	8
<b>Ambulance calls requiring a boat</b>	<b>1</b>
<b>Ambulance calls requiring a snowmobile</b>	<b>8</b>
<b>Number of days with multiple patients and or calls</b>	<b>25</b>
<b>Number of times both Ambulances were used the same day</b>	<b>8</b>
<b>Number of calls by day:</b>	
Sunday - 31: Monday - 25: Tuesday - 19: Wednesday - 20	
Thursday - 15: Friday - 16: Saturday - 31	

**TOWN OF RANGELEY**  
**RANGELEY REGION AMBULANCE SERVICE**  
**STATISTICAL REPORT**  
**January 1, 1989 to December 31, 1989**

<b>Total Patient Contacts</b>	175
Emergency calls	170
Transfers	5
Trauma calls	104
Medical calls	71
No-Transports	74
<b>Advanced Life Support</b>	63
Rangeley Paramedic	57
Delta Paramedic	6
<b>Number of Patients from each Town/County</b>	
Rangeley	123
Rangeley Plt.	6
Dallas Plt.	12
Sandy River Plt.	18
Unorganized Towns Franklin Co.	6
Unorganized Towns Oxford Co.	10
<b>Patients Transported To:</b>	
Franklin Memorial Hospital	92
Rumford Hospital	3
Mid Maine Medical Center (Waterville)	1
Kennebec Valley Medical Center (Augusta)	1
Togus VA	1
Canada	1
Dr. Hunter's Office	2
<b>Ambulance calls requiring a boat</b>	3
<b>Ambulance calls requiring a snowmobile</b>	9
<b>Ambulance Unit One</b>	137
<b>Ambulance Unit Two</b>	22

## **SPECIAL TOWN MEETINGS 1988-1989**

### **TOWN OF RANGELEY WARRANT**

TO: Ernest Allen, Chief of Police in the Town of Rangeley, in the County of Franklin:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the town affairs to meet at the Rangeley Lakes Regional School in said Town on Monday, the 13th of February 1989, at 7:00 P.M. to act on the following articles.

#### **ARTICLE 1**

To choose a moderator to preside at said meeting.

#### **ARTICLE 2**

To see if the Town will vote to carry over and expend balances as of June 30, 1988 in the following accounts:

Administration .....	\$ 18,759.35
Protection .....	\$ 31,677.16
Health and Sanitation .....	\$ 49,671.52
Highways, Roads and Sidewalks .....	\$ 19,928.15
Recreation .....	\$ 8,985.52
Special Assessment .....	\$ 38,427.20
Unclassified .....	\$ 2,970.79
	<hr/>
	\$170,419.69

#### **ARTICLE 3**

To see if the Town will vote to expend from the Surplus Account \$3,707.89 for use in the Rangeley Park.

#### **ARTICLE 4**

To see if the Town will vote to authorize \$11,514.94 to be taken from the Airport Lighting Account and expend said sum to be used to complete the Federal Airport Grant program.

#### **ARTICLE 5**

To see if the Town will vote to take out of surplus \$40,869.66 to fund the school deficit.

#### **ARTICLE 6**

To see if the Town will vote to allow the school to expend \$16,014.93 from 1988-1989 unanticipated tuition revenue.

#### **ARTICLE 7**

To see if the Town will authorize a transfer of funds from the re-evaluation account to the assessing account in the amount of \$12,000.00 and to expend that amount.

## **ARTICLE 8**

To see if the Town will vote to appropriate the sum of \$5,000.00 for assessing and to authorize the municipal officers to borrow such sum on terms they deem advisable for a period not to exceed one year.

## **ARTICLE 9**

To see if the Town will vote to set the annual salary of the Town Treasurer at \$5,000.00. Said sum to be taken out of the Administration account.

## **ARTICLE 10**

To see if the Town will vote to appropriate the sum of \$8,000.00 to fund the administration account and to authorize the municipal officers to borrow such sum on terms they deem advisable for a period not to exceed one year.

## **ARTICLE 11**

To see if the Town will vote to appropriate the sum of \$3,476.38 from unappropriated revenues in the Fire Department Account for the purpose of purchasing breathing apparatus and miscellaneous pump fittings and valves.

## **ARTICLE 12**

Shall an ordinance entitled "Recommended Amendments to the Town of Rangeley Zoning Ordinance" be enacted?

## **ARTICLE 13**

Shall an ordinance entitled "Additional Definitions to the Town of Rangeley Zoning Ordinance" be enacted?

## **ARTICLE 14**

Shall an ordinance entitled "Town of Rangeley Service Charge Ordinance" be enacted?

## **ARTICLE 15**

Shall an ordinance entitled "Necessary Amendments to the Town of Rangeley Zoning Ordinance" be enacted?

## **ARTICLE 16**

Shall an ordinance entitled "Town of Rangeley Budget Ordinance" be enacted?

## **ARTICLE 17**

Shall an ordinance entitled "Adoption of The BOCA National Building Code/1987 Tenth Edition" be enacted?

## **ARTICLE 18**

Shall an ordinance entitled "Amendment to the Rangeley road construction standard ordinance" be enacted?

## **ARTICLE 19**

Shall an ordinance entitled "Amendment to Rangeley Zoning Ordinance-Performance Standards-Back Lot Development" be enacted?

## **ARTICLE 20**

To see if the Town will vote to appropriate the sum of \$10,000.00 for computer enhancements and security improvements and to authorize the municipal officers to borrow such sum on terms they deem advisable for a period not to exceed one year.

## **ARTICLE 21**

To see if the Town will vote to appropriate the sum of \$50,000.00 for the purpose of land near Haines Landing from International Paper Company and the construction of a parking lot on said land, to authorize the municipal officers to borrow said sum on terms they deem advisable in anticipation of full reimbursement by the State of Maine, to accept a grant from the State of Maine for the purchase of the land and construction thereon, and to authorize the municipal officers to execute the necessary contracts to implement this Article.

## **ARTICLE 22**

To see if the Town will vote give the Selectmen authority to study the possibility of creating a Public Works Department and report findings and recommendations at the June 1989 Annual Town Meeting.

The Registrar of Voters gives notice that she will be in session in the Town Office at 8:30 in the Forenoon of the day of said meeting for the purpose of correcting the list of voters.

Given under the hands this 3rd day of February A.D. 1989.

Selectmen of Rangeley

*John H. Brackett*

*Anthony Jannace*

*Karen A. Lewis*

*Dennis Marquis*

*Dean P. Morrison*

*a true record*

*Attest:*

*Audrey Hodge*

*Town Clerk*

# **TOWN OF RANGELEY WARRANT**

TO: Steven Lowell, Police Officer in the Town of Rangeley, in the County of Franklin:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the town affairs to meet at the Rangeley Lakes Regional School in said Town on Monday, the 24th of April 1989, at 7:00 P.M. to act on the following articles.

## **ARTICLE 1**

To choose a moderator to preside at said meeting.

## **ARTICLE 2**

To see what sum the Town will appropriate for the purpose of preparing Architectural designs, site testing and surveying relative to the construction of an Emergency Services Building on School Street on Town owned land adjacent to the Town Office.

Selectmen recommend \$10,000.00 from unappropriated balances.

## **ARTICLE 3**

To see if the Town will vote to accept \$6,833.39 from The DEP and to appropriate the same for legal expenses.

## **ARTICLE 4**

Shall an ordinance entitled "Amendments to Change and Clarify the Frontage Requirements under the Rangeley Zoning Ordinance" be enacted?

Selectmen and Planning Board recommend approval.

The Registrar of Voters gives notice that she will be in session in the Town Office at 8:30 in the forenoon of the day of said meeting for the purpose of correcting the list of voters.

Selectmen of the Town of Rangeley

*Karen A. Lewis, Chairman*

*Dean P. Morrison, Sr.*

*John H. Brackett*

*Anthony J. Jannace*

*Dennis B. Marguis*

**COPIES OF THE 1990-91  
EXPENDITURE ESTIMATES  
BUDGET COMMITTEE REPORT  
WARRANT FOR TOWN MEETING  
WILL BE AVAILABLE AT THE TOWN OFFICE  
ON JUNE 1, 1990.**



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